

ACCOUNTANCY EXAMINING BOARD[193A]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby gives Notice of Intended Action to amend Chapter 12, “Fees,” Iowa Administrative Code.

The proposed amendments to Chapter 12 reimplement the \$100 reinstatement fees for lapsed CPA and LPA licenses and lapsed firm permits to practice. The fees were inadvertently left out during the previous rule making, which added the \$25 per-month fee. (See **ARC 7715B**, IAB 4/22/09.)

These amendments are subject to waiver or variance pursuant to 193A—Chapter 5.

Consideration will be given to all written suggestions or comments on the proposed amendments received on or before April 13, 2010. Comments should be addressed to Jodi Adams, Accountancy Examining Board, 1920 S.E. Hulsizer Road, Ankeny, Iowa 50021, or faxed to (515)281-7411. E-mail may be sent to jodi.adams@iowa.gov.

These amendments are intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

The following amendments are proposed.

ITEM 1. Amend rule **193A—12.1(542)**, fee schedule, by adding the following new fees at the end thereof:

Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee + \$25 per month of expired registration
Reinstatement of lapsed firm permit to practice	\$100 + renewal fee + \$25 per month of expired registration

ITEM 2. Amend subrules 12.2(1) and 12.2(2) as follows:

12.2(1) Reinstatement of a lapsed CPA certificate or LPA license. ~~The fee for reinstatement of a lapsed CPA certificate or LPA license is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009.~~ The fee for the reinstatement of a lapsed CPA certificate or LPA license for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

12.2(2) Reinstatement of lapsed firm permit to practice. ~~The fee for reinstatement of a lapsed CPA or LPA firm permit to practice is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009.~~ The fee for the reinstatement of a lapsed CPA or LPA firm permit to practice for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.